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**PLAQUEMINES PARISH FAMILIES  
IN NEED OF SERVICES PROGRAM**

Plaquemines Parish, Louisiana

Financial Report

Year Ended June 30, 2008

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

10/15/08

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## ACCOUNTANT'S COMPILATION REPORT

To the Management  
Plaquemines Parish Families  
In Need of Services Program  
Plaquemines Parish, Louisiana

We have compiled the accompanying financial statements of the Plaquemines Parish Families in Need of Services Program as of and for the year ended June 30, 2008, and the supplementary information, as listed in the table of contents. The financial statements and supplementary information, which are presented only for supplementary analysis purposes, were compiled in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of the management. We have not audited or reviewed the accompanying financial statements and supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principals. If the omitted disclosures were included in the financial statements, they might influence the user's conclusion about the Program's financial position, and the changes in fund balance. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Plaquemines Parish Families in Need of Services Program did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended June 30, 2008. The effects of this departure from generally accepted accounting principals has not been determined.

We are not independent with respect to Plaquemines Parish Families in Need of Services.

**Kolder, Champagne, Slaven & Company, LLC**  
Certified Public Accountants

Abbeville, Louisiana  
September 4, 2008

## **FINANCIAL STATEMENTS**

PLAQUEMINES PARISH FAMILIES  
IN NEED OF SERVICES PROGRAM  
Plaquemines Parish, Louisiana

Balance Sheet - Governmental Fund  
June 30, 2008

ASSETS		
Cash		<u>\$11,403</u>
LIABILITIES AND FUND EQUITY		
Liabilities		<u>-</u>
Fund equity:		
Fund Balance -		
Unreserved - undesignated		<u>11,403</u>
Total liabilities and fund equity		<u>\$11,403</u>

See Accountant's Compilation Report.

PLAQUEMINES PARISH FAMILIES  
IN NEED OF SERVICES PROGRAM  
Plaquemines Parish, Louisiana

Statement of Revenues, Expenditures, and  
Changes in Fund Balance - Governmental Fund  
Year Ended June 30, 2008

Revenues:	
Grant revenue	\$ 25,389
Supervisory fees	530
Donation	<u>1,250</u>
Total revenues	<u>27,169</u>
 Expenditures:	
Primary intake officer	12,100
Miscellaneous	1,000
Counseling	5,004
Dues	100
Office supplies	4,121
Postage and shipping	126
Evaluations	<u>3,200</u>
Total expenditures	<u>25,651</u>
 Excess of revenues over expenditures	  1,518
 Fund balance, beginning of year	 <u>9,885</u>
 Fund balance, end of year	 <u>\$ 11,403</u>

See Accountant's Compilation Report.

PLAQUEMINES PARISH FAMILIES  
IN NEED OF SERVICES PROGRAM  
Plaquemines Parish, Louisiana

Statement of Revenues, Expenditures and Changes in Fund Balance  
Budget (GAAP Basis) and Actual - General Fund  
Year Ended June 30, 2008

	2008		Variance -
	Budget	Actual	Favorable (Unfavorable)
Revenues:			
Grant revenue	\$ 25,000	\$ 25,389	\$ 389
Supervisory fees	-	530	530
Donation	-	1,250	1,250
Total revenues	<u>25,000</u>	<u>27,169</u>	<u>2,169</u>
Expenditures:			
Primary intake officer	12,096	12,100	(4)
Miscellaneous	1,000	1,000	-
Counseling	5,000	5,004	(4)
Dues	-	100	(100)
Office supplies	4,000	4,121	(121)
Postage and shipping	-	126	(126)
Evaluations	2,904	3,200	(296)
Total expenditures	<u>25,000</u>	<u>25,651</u>	<u>(651)</u>
Excess of revenues over expenditures	-	1,518	1,518
Fund balance, beginning of year	<u>9,885</u>	<u>9,885</u>	<u>-</u>
Fund balance, end of year	<u>\$ 9,885</u>	<u>\$ 11,403</u>	<u>\$ 1,518</u>

See Accountant's Compilation Report.

## **SUPPLEMENTARY INFORMATION**



**PLAQUEMINES PARISH FAMILIES  
IN NEED OF SERVICES PROGRAM**  
Plaquemines Parish, Louisiana

Summary Schedule of Current and Prior Year Findings  
and Management's Corrective Action Plan  
Year Ended June 30, 2008

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
<b>CURRENT YEAR (6/30/08)</b>						
<u>Internal Control:</u>						
08-1(1C)	Unknown	The Plaquemines Parish Families in Need of Services Program did not have adequate segregation of functions within the accounting system.	N/A	Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	Ruby Smith	N/A
<b>PRIOR YEAR (6/30/07)</b>						
<u>Internal Control:</u>						
07-1(1C)	Unknown	The Plaquemines Parish Families in Need of Services Program did not have adequate segregation of functions within the accounting system.	N/A	Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.	Ruby Smith	N/A